

California Film & Television Tax Credit Program 2.0

CHART OF ACCOUNT REVISIONS 2018-2019

Acct#	Description	In Zone	Out of Zone	Comments
###-47	Car Allowances – Staff	QW	QW, ZW	
###-48	Mileage Reimbursement – Staff	QE	QE	
101-08	Copyright Fee / Copyright Report / Form PA	NQ	NQ	
102-10	Script Coordinator	QW	QW	
104-05	Segment Producers	NQ	NQ	
104-06	Bumper Producers	NQ	NQ	
105-06	Intimacy Consultant / Advisor	QW	QW, ZW	
106-12	Cast Agent Fees	NQ	NQ	
106-25	Casting Director Bonus	QW	QW	
106-60	Principal Cast Expenses	QE	QE, ZE	Itemized with proof of direct payment to vendor by production company. ZC if rented from OZ vendor and used only OZ during the applicable period. Gifts do not qualify.
108-12	Stunt Coordinator Agent Fees	QE	QE	Off-camera work days only. QW, ZW if paid direct through payroll.
110-21	Above The Line Living Expenses	NQ	NQ	
111-25	Extras Casting Commission (Handling Fee)	QE	QE	
112-04	Associate Director	QW	QW, ZW	
112-46	Meal Allowance	QW	QW, ZW	Qualified wages only.
115-03	Set Striking – Labor	QW	QW, ZW	If not detailed, Labor/Materials can be split 80/20%
147-48	Drive-to Mileage	QW	QW, ZW	
150-50	Location Site Rentals	QE	QE, ZC	Federal Properties are NQ.
159-63	Air Conditioning & Heating Rentals	QE	QE	QE/ZC if rented and used OZ
183-09	CA Affordable Care	QW	QW, ZW	On qualified labor only.
183-21	Payroll Company Taxes	NQ	NQ	
363-53	Sound Deliverables – International	NQ	NQ	
364-12	Closed Captioning	QE	QE	TV Projects only. NQ for features.

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364-60	Temp Digital Cinema Package (DCP)	QE	QE	NQ for previews.
364-61	Piracy Protection	QE	QE	Must be California vendor.
366-03	Music Producer	NQ	NQ	
366-19	Sideline Musicians (On Set)	QW	QW, ZW	Extras only; ZW during applicable period.
366-53	Protools (Scoring Stage)	QE, MU	QE, MU	
367-08	Compositor	QE, VU	QE, VU	On set work does not qualify for uplift.
367-08	Animation	QW, VU	QW, VU	QE, VU if paid through a third-party vendor. Fully animated projects do not qualify.
367-14	Witness Cam Operator	QW, VU	QW, ZW, VU	
367-25	Witness Cam	QE, VU	QE, VU	
367-27	Temp Visual Effects	QE, VU	QE, VU	NQ if for audience preview
367-50	Screening Room	QE, VU	QE, VU	NQ if for audience preview.
367-54	VFX Furniture Rentals	QE	QE	
367-63	VFX Box Rentals/Cell Phones	QE, VU	QE, VU	Production company in house staff only. VU only for individuals that qualify for uplift.
372-10	Travel Day Salaries – Intrastate	QW, ZW	QW, ZW	On qualified labor only.
470-07	Career Readiness Intern Salaries	NQ	NQ	Hours worked beyond 225 aggregate minimum qualify for tax credits
470-42	Postage	QE	QE	
470-50	Penalties & Union Grievances	NQ	NQ	
470-70	Production Legal Expenses, including Labor Relations, Minor Confirmation & Music	QE	QE	Excludes financing, distribution, or marketing expenses.
470-76	Sales Tax	QE	QE	
470-77	Use Tax	NQ	NQ	
470-80	Miscellaneous Production Expenses	NQ	NQ	
470-81	City Taxes	NQ	NQ	
470-82	California State Taxes	NQ	NQ	

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470-83	Charitable Donations	NQ	NQ	QE with location agreement
471-11	Essential Elements Exams	NQ	NQ	
471-24	Anti-Piracy Service	QE	QE	Must be CA vendor.